

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 2:25-cv-02298

MICHAEL D'ONOFRIO,

Defendant.

COMPLAINT

Plaintiff, the United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this action to reduce assessments to judgment against Michael D'Onofrio for unpaid federal income taxes and statutory additions to tax for the 2004 through 2009, and 2014, 2015, and 2017 tax years.

JURISDICTION & VENUE

1. Jurisdiction over this action is conferred upon this Court pursuant to 26 U.S.C. § 7402 and 28 U.S.C. §§ 1340 and 1345.
2. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391 and 1396 because Defendant resides, and the tax liabilities accrued, within this judicial district.

PARTIES

3. Plaintiff is the United States of America.
4. Defendant Michael D'Onofrio resides in Springfield, Pennsylvania within the jurisdiction of this Court.

REDUCE FEDERAL INCOME TAX ASSESSMENTS TO JUDGMENT

5. The United States incorporates by reference the allegations set forth in paragraphs 1 through 4 above.

6. A delegate of the Secretary of the Treasury made assessments against Michael D'Onofrio for his unpaid federal income tax liabilities as follows:

Tax Year	Assessment Date	Tax Assessed	Outstanding Balance (through Jan. 13, 2025)
2004	04/15/2013	\$52,045.00	\$146,517.22
2005	04/15/2013	\$48,852.00	\$152,200.91
2006	04/15/2013	\$73,601.00	\$223,040.51
2007	04/15/2013	\$75,562.00	\$216,737.74
2008	04/15/2013	\$66,044.00	\$181,111.43
2009	04/15/2013	\$68,315.00	\$181,705.79
2014	11/23/2015	\$95,885.00	\$140,617.59
2015	11/14/2016	\$48,188.00	\$51,535.11
2017	11/12/2018	\$10,595.00	\$14,712.51
Total			\$1,308,178.81

7. Michael D'Onofrio was given notice and demand for payment of the assessments described in paragraph 6.

8. Michael D'Onofrio has failed to pay the assessed tax liabilities described in paragraph 6.

9. Statutory additions, penalties, and interest have accrued and will continue to accrue on the unpaid balance of the tax liability described in paragraph 6.

10. Michael D'Onofrio remains indebted to the United States of America for the tax liabilities described in paragraph 6 in the amount of \$1,308,178.81 as of January 13, 2025, plus statutory additions and interest accruing after that date until full payment.

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WHEREFORE, the United States prays that this Court:

- A. Render a judgment in favor of the United States and against Defendant Michael D'Onofrio for his 2004 through 2009, 2014, 2015, and 2017 federal income tax liabilities as set forth in paragraph 6 above, in the amount of \$1,308,178.81 as of January 13, 2025, plus statutory additions, including interest, accruing after that date;
- B. Award to the United States its costs of prosecuting this action; and
- C. Grant such other and further relief as the Court deems just and equitable.

Date: May 6, 2025,

/s/ Stephen S. Ho
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